

7A Am. Jur. 2d Automobiles § 79

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Automobiles and Highway Traffic

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III. Licensing, Taxation, and Registration

A. Vehicles

3. Nature and Amount of Tax

b. Particular Methods of Determining Amount

§ 79. Character of vehicle or its use of highways; mileage—Motor carriers

[Topic Summary](#) | [Correlation Table](#) | [References](#)

West's Key Number Digest

West's Key Number Digest, Automobiles  45, 46, 49, 98

A.L.R. Library

[State regulation of motor vehicle rental \(“you-drive”\) business, 60 A.L.R.4th 784](#)

License or registration statutes may treat certain motor carriers as a special class for purposes of license or registration fees or taxes, such as motor carriers operating on fixed routes,¹ motor carriers for whose services a direct charge is made,² or motor carriers operating within the limits of municipalities.³ Classifications, in exacting license or registration fees, as between common motor carriers and private motor carriers,⁴ between motor carriers hauling products to and from farms and other motor carriers,⁵ or between motor carriers of passengers and motor carriers of property,⁶ have also been held not unconstitutionally discriminatory.

The International Registration Plan (IRP) is the interstate agreement on apportioning vehicle registration fees paid by motor carriers, developed by the American Association of Motor Vehicle Administrators.⁷ It is intended to promote uniformity, proportionality, and equitability in rental car registration among member jurisdictions.⁸ Under this plan, a state that is not

participating (after September 30, 1996) in the IRP may not establish, maintain, or enforce a commercial motor vehicle registration law, regulation, or agreement that limits the operation in that state of a commercial motor vehicle that is not registered under the laws of the state, if the vehicle is registered under the laws of a state participating in the plan.⁹ A motor carrier's IRP fees are based on actual mileage traveled by the carrier in each jurisdiction during the preceding registration year.¹⁰

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Footnotes

- 1 Iowa Motor Vehicle Ass'n v. Board of R.R. Com'rs, 207 Iowa 461, 221 N.W. 364, 75 A.L.R. 1 (1928), aff'd, 280 U.S. 529, 50 S. Ct. 151, 74 L. Ed. 595 (1930).
- 2 Dixie Ohio Exp. Co. v. State Revenue Commission of Georgia, 306 U.S. 72, 59 S. Ct. 435, 83 L. Ed. 495 (1939); Portland Van & Storage Co. v. Hoss, 139 Or. 434, 9 P.2d 122, 81 A.L.R. 1136 (1932).
- 3 Ex parte Hoffert, 34 S.D. 271, 148 N.W. 20 (1914).
As to the state's power to tax interstate motor carriers, see § 62.
- 4 Bekins Van Lines v. Riley, 280 U.S. 80, 50 S. Ct. 64, 74 L. Ed. 178 (1929); Iowa Motor Vehicle Ass'n v. Board of R.R. Com'rs, 207 Iowa 461, 221 N.W. 364, 75 A.L.R. 1 (1928), aff'd, 280 U.S. 529, 50 S. Ct. 151, 74 L. Ed. 595 (1930); Dresser v. City of Wichita, 96 Kan. 820, 153 P. 1194 (1915).
- 5 McReavy v. Holm, 166 Minn. 22, 206 N.W. 942 (1926).
- 6 State v. Black Hills Transp. Co., 71 S.D. 28, 20 N.W.2d 683 (1945).
- 7 49 U.S.C.A. § 31701(4).
- 8 Budget Rent A Car Corp. v. Washington State Dept. of Licensing, 100 Wash. App. 381, 997 P.2d 420 (Div. 1 2000).
- 9 49 U.S.C.A. § 31704.
- 10 In re Burlington Motor Holdings, Inc., 235 B.R. 741 (Bankr. D. Del. 1999).

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